

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

**INSTRUCTIONS FOR REGISTRATION OF A
FOREIGN PROFESSIONAL LIMITED LIABILITY COMPANY**

Attached is an application for the *Registration of a Foreign Professional Limited Liability Company*. Complete the bottom portion of this form and return it, along with the requested information and fees, to the Board. Please keep a copy of these instructions for your reference. Please contact the Secretary of State's office by telephone at (919) 807-2225 or visit the Secretary of State's web site, www.sosnc.com, to obtain the necessary forms and fee information.

NOTE: The Secretary of State requires a CPA firm to obtain a registered agent that is physically located in North Carolina.

The following items must be completed and/or enclosed for the application to be processed:

Forms and Paperwork

- Two exact copies of the completed *Application for Certificate of Authority for Professional Limited Liability Companies* for the Secretary of State (www.sosnc.com);
- A *Certificate of Existence*, no more than ninety days old, from the Secretary of State from the state in which the Professional Limited Liability Company was originally formed;
- Completed *Registration of a Foreign Professional Limited Liability Company* application; and
- Two copies of the proposed CPA firm letterhead

NOTE: Pursuant to 21 NCAC 08N .0306(c), the firm's name on the letterhead must match the firm name on the Board's *Registration of a Foreign Professional Limited Liability Company* application form, the Secretary of State's *Application for Certificate of Authority for Professional Limited Liability Companies*, and the *Certificate of Existence* exactly including capitalization, spacing, and punctuation.

Fees

- A check for **\$50.00** made payable to the **NC State Board of CPA Examiners**; and
- A check payable to the Secretary of State for the fee (from Secretary of State's web site, www.sosnc.com) required for filing the *Certificate of Authority for a Professional Limited Liability Company*

Upon receipt of this information, the Board staff will complete an additional form that certifies to the Secretary of State that the professional limited liability company name complies with the Board's rules and that the proposed CPA members are properly licensed. The Board staff will instruct the Secretary of State to send the certified copy of the *Application for Certificate of Authority of the Foreign Professional Limited Liability Company*, after filing, to the Board. Upon receipt, the Board will send a *Certificate of Registration* and the certified copy of the *Certificate of Authority of the Foreign Professional Limited Liability Company* to the contact person listed below. If the Board staff or the Secretary of State encounters any problems, this person will be notified.

Please complete the contact information below and submit to the Board with other required information.

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Contact Person

Name: _____

Mailing Address: _____

City, State & ZIP: _____

Daytime Telephone: _____

E-mail Address: _____

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REGISTRATION OF A FOREIGN PROFESSIONAL LIMITED LIABILITY COMPANY

Pursuant to 21 NCAC 08J.0108, all CPA firms are required to register with the Board. CPA firms must re-register annually in accordance with NCGS 57C-2-01(c), 93-12(7b), and 21 NCAC 08J and 08K.

CPA Firm Name: _____

Supervising CPA: _____

CPA Certificate No.: _____

Street Address: _____

City/State/ZIP: _____

Mailing Address: _____

City/State/ZIP: _____

Telephone Number: (____) _____

Fax Number: (____) _____

E-Mail Address: _____

Web Site Address: _____

NOTE: Professional Corporations, Professional Limited Liability Companies, and Limited Liability Partnerships must dissolve/withdraw with the Secretary of State before being removed from the Board's list of active firms.

Please provide the information requested above on an attached sheet for all other offices operated or maintained by the applicant professional limited liability company. If there are no other offices, check here ().

Complete the attached *Required Information* sheet and submit with the proper fee, two copies of the proposed CPA firm letterhead, and this registration form.

SIGNATURE: _____

TITLE: _____

DATE: _____

FOR BOARD USE

Company No.: _____

Date Entered: _____

Entered By: _____

Amt. Paid: _____

Deposit No.: _____

Date: _____

REQUIRED INFORMATION

- 1) List all resident North Carolina partners below or on additional sheets:

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ NC Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

- 2) List all non-resident partners below or on additional sheets:

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

Name _____ Orig. Cert. # (if applicable) _____

Home Address _____

City/State/ZIP _____ Home Phone _____

Percent of Ownership _____ SS # _____

NOTE: All non-resident CPA partners who enter North Carolina to practice must provide the Board with a *Notification of Intent to Practice*. Have all such partners practicing in this State provided the necessary *Notification of Intent to Practice*? () Yes () No